IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE

INCOME TAX APPEAL NO. 26 OF 2003

M/s.Teksons Pvt.Ltd. Appellant

vs.

The Commissioner of Income-tax,
DCIT, SP Range-14, Mumbai Respondent

Mr.A.H. Gokhale i/b. M/s.RMG Law for the appellant.

Ms.S.V. Bharucha i/b. Mr.P.Kapur for the respondent.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 1st October 2004

P.C.

Heard the learned counsel for the appellant.

2. The assessee claimed foreign travel expenses to the tune of Rs.13,20,789/-. All such expenses stood allowed by the Commissioner of Income-tax (Appeals) save and except the expenses to the tune of Rs.1,06,652. The details of the expenses disallowed by the Tribunal are thus:

1.	A.N.Banatwala	Solicitor	Rs.38,254
2.	M.Swaminathan	Officer	Rs. 5,778
3.	K.Madanlal	Com.Agent.	Rs.16,001
4.	Mithani and Faizal Com.Agent	Customer,Sudan	Rs.13,506

5.	N.D.Dolawani	Officer	Rs.33,113

			Rs.1,06,652

3. As regards the expenses pertaining to A.N. Banatwala to the tune of Rs.38,254 the Tribunal observed that the said expenses did not relate to the year of the account. We hardly find any error in that respect.

4. In respect of the expenses pertaining to M. Swaminathan, the Tribunal observed that the assessee failed to establish foreign travel expenses of M.Swaminathan. No legal infirmity is found by us in the said finding of the Tribunal.

5. Regarding the foreign travel expenses of K. Madanlal, the Tribunal held that the assessee failed to establish the business purposes of foreign travel expenses incurred for K. Madan Lal. Nothing contrary could be shown to us.

6. In respect of foreign travel expenses pertaining to Mithani and Faizal, the Tribunal held that the material produced by the assessee did not establish the need for incurring foreign travel expenses of Mithani and Faizal.
We do not find any infirmity in the said consideration.

7. As regards the disallowance of foreign travel

expenses in respect of N.D.Dolwani, the Tribunal held that the assessee failed to establish that such expenses were incurred for the business purposes of the assessee company. The said finding is based on available material.

8. No substantial question of law arises.

9. Appeal is dismissed in limine.

(R.M. LODHA,J.)

(J.P. DEVADHAR,J.)